Center for Educational Performance and Information (CEPI)

FID FAQs

Fall EOY 2017

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Contents

General Questions

1.   What is the Financial Information Database (FID)?

The FID is one of the Center for Educational Performance and Information's (CEPI's) data sets. The FID application streamlines the process that school districts use to submit Balance Sheet, Revenues and Expenditures financial data to the state of Michigan and provides various stakeholders with user-friendly financial information at the district and school levels.

2.   When I attempted to change screens, the application took me back to the login screen and I received a "no school district control information available" error. What does this mean?

This error indicates that the user has been inactive in the application for more than twenty minutes and has timed out of the application.

School/Facility-Level Information

3.   What school-level data are required for collection?

School-level data will be collected for Function Codes 111, 112, 113, 118, 119, 122, 125, 127, 241 and 249 at a minimum of the second position of the Object Code, e.g., 1200, or a maximum of the third position of the Object Code, e.g., 1210.

Starting in the Fall 2017 collection, dual enrollment tuition and fees will be required to be reported at the school level.

4.   Can districts submit functions at the school level other than the above-required school level functions?

If districts track school-level expenditures for additional functions other than the required school- level functions, districts may submit these additional functions at the school level. This additional school-level information will be used to roll up expenditures for districts that want the FID application to do so, but the discrete data will not be stored within the CEPI system.

5. Will districts be able to break out school-level expenditures using spreadsheets?

It would be beneficial for districts to expand their accounts, so that they may upload school-level data from their accounting software. Financial software vendors may be able to help with account expansion. Districts may alternatively work with their vendors to create "cross-walks" of school- level information for inclusion in the submitted files.

6. How would "district-only" financial information be submitted?

"District-only" financial information may be submitted using "00000" and/or using the School Code from the Educational Entity Master for ancillary facilities, (e.g., bus garage) in the School Code field. An ancillary facility School Code may be requested by the district's authorized user of the [Educational Entity Master (EEM)](www.michigan.gov/eem) (www.michigan.gov/eem).

The FID application will produce an error if school amounts do not total at least 80 percent of the district amount for functions 118, 119, 122, 125 and 127. The FID pilot group agreed upon this distribution rule when it finalized the FID application specifications in June of 2002.

7. What is the allowable distribution of expenditures for school and district amounts for functions 118, 119, 122, 125 and 127?

The FID application will produce an error if school amounts do not total at least 80 percent of the district amount for functions 118, 119, 122, 125 and 127. Another way of looking at the issue is that only 20 percent of expenditures can be allocated to the five-zero school code for these functions. The FID pilot group agreed upon this distribution rule when they finalized the FID application specifications in June of 2002.

8. How will districts account for certain expenditures that are "district-only" (school = 00000) for the school-level functions required for submission?

For functions 111, 112, 113, 241 and 249, school-level expenditures must total district expenditures. For functions 118, 119, 122, 125 and 127, school-level expenditures should total district expenditures, with the exception of "limited off-site" expenditures.

Keep in mind that during the validation process, if school amounts do not total at least 80 percent of the district amount for these functions, you will receive a cross-

file validation error. The FID pilot group agreed upon this distribution rule when it finalized the FID specifications in June 2002.

9. **Our district owns closed buildings that still have costs associated with them, yet they are not appearing in the Educational Entity Master (EEM). Can I reopen the building in the EEM and how should we report those costs in FID?**

If your district has buildings that were closed in the EEM, yet still have costs associated with them, those costs should be included with building "00000" (five zeros) if they were closed *prior* to the beginning of the school year associated with the current FID submission. The EEM rules do not allow buildings to be re-opened, because historical data may presumably exist in association with the former purpose/activities of those buildings. When buildings are used for other purposes (administration, ancillary, etc.) the district should request a new number for the building. If there is no specific purpose for the building, it remains an asset of the district and costs should be included as a district-wide expenditure in the "00000" building.

10. **Are ISDs required to submit school-level information?**

ISDs are not required to submit school-level information. In fact, ISDs must use "00000" in the School Code fields when submitting the Expenditure File.

11. **Whom do we contact regarding Educational Entity Master (EEM) questions?**

Email CEPI customer support at CEPI@michigan.gov or call 517-335-0505 x3. Please include your full name and complete telephone number (with area code and extension) when you email.

Michigan Public School Accounting Manual

12. What is the Michigan Public School Accounting Manual?

School districts in the state are required to follow Generally Accepted Accounting Principles for Governmental Entities which are accounting rules used to prepare, present and report financial statements. The Michigan School Accounting Manual (Bulletin 1022) serves as a mandatory guide to the uniform classification and recording of accounting transactions for school districts.

13. What is the Michigan Public School Accounting Manual Chart of Accounts?

The Chart of Accounts is a listing of standardized accounting codes and related definitions districts must use when reporting financial data to the FID. These codes are necessary to assure that financial data reported are consistent and comparable from district to district.

14. **Where can I find the Michigan Public School Accounting Manual Chart of Accounts?**

A link to the manual is in the publications section of the Office of State Aid and School Finance on the [MDE website](www.michigan.gov/mde/) (www.michigan.gov/mde/). The Chart of Accounts is contained within the "Appendix - Definitions for Accounting Codes" located on the Manual page.

15. **What happens if districts are already using the Suffix Codes for internal purposes?**

Districts are encouraged to submit Suffix Codes listed in the Michigan Public School Accounting Manual Chart of Accounts. Suffix Codes received with a code less than 1000 will be checked for validity against the Chart of Accounts. A fatal error will be produced if an invalid suffix code is received or if it is not an allowable major class combination. However, if Suffix Codes 1000- 9999 are submitted, the application will replace these codes with 0000 prior to storage.

16. **What are some of the more common accounting errors for which I should check my data?**

According to MDE, Office of State Aid, the following are some of the common accounting-related issues that are found during data validation:

- Different federal revenue reported on audit than in FID
- Different amounts reported for USDA commodities in audit than in FID
- Different state foundation revenue reported on August Status Report than FID
- More expenditures reported on SE-4096 under classroom instruction than reported in FID
- Neglecting to use the revenue suffix codes as defined in the Michigan Public School Accounting Manual (refer to FAQs with Michigan Public School Accounting Manual)
- Long-term debt proceeds incorrectly reported as local revenue (1xx) rather than (5xx)
- Long-term interest reported as function "259" rather than "511"
- Short-term debt repayment incorrectly reported as debt service expenditure rather than just a balance item (Notes Payable, Balance Sheet Liability "407")
- Local property tax revenue different than taxable value times millage rate
- Improper use of revenue major class codes related to federal revenue received directly, through a state agency or through another public school
- Dollars paid to other public schools for services rendered are to be recorded in the function purchased with object "82xx", while dollars sub-granted/flow-through to other public schools should be recorded in function "411-Payments to Other Public Schools Within State of Michigan –Sub-grant/Flow through distributions only" with object "8510- Sub-grant/flowthrough" (See FAQs with Michigan Public School Accounting Manual)

17. **How should Education Stabilization funds be recorded in FID?**

Districts should account for Education Stabilization funds as revenue major class code "412-Federal Unrestricted Revenue Received through the state." The revenue suffix code is "0230- American Recovery and Reinvestment Act." The expenditure grant code is "641-ARRA State Stabilization Funds." Using this coding will assure that these funds are appropriately used when calculating local and state Maintenance of Effort requirements for fiscal year 2016-17.

18. **I received a warning that my indirect cost recovery is out of balance. What does that mean?**

The system highlights a possible data quality concern when a district reports indirect cost recovery that is not in balance and as a net effect on the district's fund balance. As with all warnings, no change to the data is required for submission. The MDE recommends using the Fund Modification function "6xx" then object code "9990" to record indirect charges at the end of an accounting period. To record the recovery of indirect costs in the appropriate grants, the recommended accounting entry would look like this:

- (Fund, Function, Object, Grant Code)
- Debit 11-611-9990-6013 $10,000
- Debit 11-611-9990-6213 $5,000
- Debit 11-611-9990-7623 $2,000
- Debit 11-611-9990-7653 $3,000
- Credit 11-611-9990-0000 $20,000

This warning was added because the expenditure data collected in the FID are the basis for the MDE's calculation of each district's approved indirect cost rates, which are used to recover indirect costs attributed to the administration of federal grants. The Michigan Public School Accounting Manual approach to reporting indirect cost recovery in FID allows districts to bill each grant for its fair share of indirect costs without affecting the actual costs that make up the indirect cost pool. See the Michigan Public School Accounting Manual, Section II, E.03 Accounting for the Recovery of Indirect Cost for further information.

19. **What happens if districts are already using the grant codes for internal purposes?**

You are encouraged to submit grant codes listed in the Michigan Public School Accounting Manual Chart of Accounts. Grant codes received with a code of less than 9000 will be checked for validity against the Chart of Accounts. An error will be produced if an invalid grant code is received. However, if grant codes 9000-9999 are submitted, the application will replace these codes with 0000 prior to storage.

20. **Whom do we contact regarding Michigan Public School Accounting Manual Chart of Accounts or other accounting specific questions?**

You may contact Chris May, MDE, at 517-335-1263 or mayc@michigan.gov.

Opening Balances and District Data Entry

21. On the Opening Balance page in the FID application, the "Uploaded Fund Balance" from my balance sheet is off from the "Calculated Fund Balance" provided by FID and I have a red "X" in the status column. What should I do?

The FID application derives the amount in the "Calculated Fund Balance" by taking the opening balance brought forward from the previous year's submission, adds the amount derived from your "Revenue" file and subtracts the derived amount from your "Expenditure" file. The "Uploaded Fund Balance" is the amount you provided in your Balance Sheet file. The Michigan Department of Education Office of State Aid and School Finance has decided that the FID should implement a variance threshold of $10 to account for rounding differences between the FID calculations and those that your accounting software might make when preparing the Expenditure file.

22. Why can't I edit the opening fund balances on the "Opening Balance" screen?

The amounts in the "Opening Balance" column were brought forward from the previous year's submission. This represents the amount the district reported and certified as accurate in the previous collection as the ending balance and cannot be changed. If a district made a mistake and needs to correct a prior-year fund balance as reported in the last year's collection, it will need to do a "prior period adjustment" prior to submitting data in the FID.

23. The opening balances reflected in the FID for my district are not correct. How do I handle this situation?

If a district made a mistake and needs to correct a prior-year fund balance as reported in the last year's collection, it will need to do a "prior period adjustment" prior to submitting data in the FID. A Revenue Major Class code "551-Material Prior Period Adjustments" and "552-Non-material Prior Period Adjustments" should be used to correct a fund balance that was reported as too low last year. Expenditure Function codes "491" and "492" should be used to correct fund balances that were reported as too high.

24. We use Quicken software to account for the Agency Fund. My understanding is that we may continue this practice and CEPI will allow us to key in the total revenue, expense and fund balances manually. Is this true?

School districts do not report revenues or expenditures in Agency Funds. The school is a fiduciary for the student group. The funds belong to the student group. Because of that, every dollar the school receives on a student group's behalf should be reported in the Agency Fund as a debit to cash (101), credit to Due to Student Groups (431). The disbursement of funds on the student group's behalf should be

reported as credit to cash (101), debit to Due to Student Groups (431). There is no fund balance in an Agency Fund.

The district data entry area of the FID is used to report Agency Fund information related to beginning cash balances, receipts, disbursements and ending cash balance. The district data entry area is the only mechanism available in the FID system to collect that data. Any Agency Fund data reported in the file upload will appear as ending balance sheet data only.

25. How should my district report Capital Assets when entering the information on the District Data Entry page of FID for Fund 91?

The amounts entered into the data entry screen for Fund 91 should incorporate all the major class codes for a given class of capital assets. For each class of assets there is an asset and an associated depreciation account. Each class of capital asset should be reported net of depreciation.

26. Do I have to complete some fields in the District Data Entry screens if they are already included in my upload files, and what happens if I provide data in both places?

For selected financial data, districts may choose to include data in the upload file or key it in. For example, many districts will not include amounts for fund 91 (Capital Assets Accounts) or fund 92 (Long-term Liability Accounts) in their upload files and will key in this data in the District Data Entry screens. If you key in AND upload a file with the same information, the uploaded file data will overwrite the amounts keyed in. Please see the FID User Guide for more information.

27. I received a Balance Sheet warning which states "Data Entry Tax Anticipation amount for the March 31 quarter exceeds the total Balance Sheet Current Payables (Fund 11, MC 40x) amount by a percentage greater than expected." What should I do now?

A warning will occur for the Balance Sheet file if the amount entered in the "March 31 Tax Anticipation" box in District Data Entry exceeds Balance Sheet Payables (40x) by greater than 20 percent. If you receive this warning, you should verify both the data uploaded in the Balance Sheet and entered in District Data Entry and make any necessary changes.

28. When submitting data for fund 91 (Capital Assets Accounts), our district receives a warning message that indicates "Major Class (XXX) expected as debit, credits received in incoming file." In this case, we don't think we have an actual problem.

FID edits data to the second position of the Balance Sheet major class code. When validating appropriate debit or credit balances for fund 91, the distinction would have to be made at the third position of the major class code in order to eliminate the warnings when dealing with depreciation (Example: for fund 91, all major class

codes ending with "2" are depreciation accounts and therefore contra-accounts having a negative balance).

Because the fund 91 items CANNOT have negative balances after they are summarized (or rolled up) to the second position in FID, we retained the warning check at the detailed transaction level to assist districts in determining why an overall error may result during the roll-up verification process that takes place after all files and data entry have been submitted.

29. What is the Budget Transparency Reporting box in District Data Entry? Are we required to submit website information?

Public Act 413 of 2004 amended the Revised School Code by adding section 620 (MCL 380.620), which requires each intermediate school district (ISD) to post certain information on its website by December 31 of each year. The 2009-2010 School Aid Act (PA 121 of 2009) contained language requiring each local education agency and public school academy to post similar information on its website by June 30 of each year.

ISDs are required by statute to provide the website location where this information can be accessed and should provide this URL in the Budget Transparency Reporting. LEA and PSA districts are not required to provide the website location, but are strongly encouraged to do so.

30. I entered a website in the Budget Transparency Reporting box in District Data Entry and received a message stating "The URL appears to be invalid or no response was received from your local server." What does this message mean?

Information provided in the Budget Transparency Reporting box is validated by the system to ensure that any data provided is a valid URL. If the URL provided is invalid, a warning will be generated and the data will be saved. Occasionally, websites may go down or be unresponsive due to security settings causing a valid URL to appear invalid to the system. If a user receives a warning message, he/she should double-check the URL entry and make any applicable changes.

Uploading Files

31. To what level of detail will financial data be collected?

The following fields and positions will be collected through the file upload process:

File Type	Code Type	Minimum Positions	Maximum Positions
Balance Sheet	Fund Code	2	2
Balance Sheet	Major Class	2	3
Revenue	Fund Code	2	2

File Type	Code Type	Minimum Positions	Maximum Positions
Revenue	Major Class	3	3
Revenue	Suffix Code	4	4
Expenditure	Fund Code	2	2
Expenditure	Function Code	3	3
Expenditure	Object Code	2	4
Expenditure	Program Code	3	3
Expenditure	School Code	5	5
Expenditure	Grant code	3	4
Educational Service Provider	Function Code	3	3
Educational Service Provider	Object Code	2	4

32. What Fund Code financial information will be stored?

For the General and Special Revenue Funds, districts must submit financial detail to the second position of the Fund Code, (e.g., 26). All other funds may be submitted rolled up to the first position or second position of the Fund Code. If districts do not roll up to the first position prior to submission, the state of Michigan will roll up all funds, except the General and Special Revenue Funds, to the first position, (e.g., 26), for storage in the data repository.

33. What file-upload format alternatives do districts have?

Districts may use a fixed-length (TXT), a comma-delimited (CSV) or an XML format for file uploads.

34. What is the file naming convention for files that we will submit to the FID Application?

If files are submitted in CSV or TXT formats, the following is the file-naming convention. File names can be up to 20 characters long. However, the first 10 characters have special meaning within the FID application, as listed below:

- Position 1 denotes the transaction type (B – Balance Sheet, R – Revenue, E – Expenditure, P – Education Service Provider).
- Positions 2 – 6 denote the school district for which the corresponding data (Balance Sheet, Revenue, Expenditure, ESP) are being submitted.
- Positions 7 – 10 denote the end of the fiscal year for which the financial data are being submitted (e.g., FY 2015-2016 data should be submitted with "2016" in positions 7 – 10).
- Positions 11 – 20 are optional and may or may not be used.

The file extension should denote whether the file is a CSV or TXT file.

If files submitted are in XML format, there is no standard naming convention, as the data for transaction type, school district and fiscal year are contained in the record tags within the file and the file extension should be "XML." Note that XML files support multiple school districts and multiple transaction types in one file. The file should conform to the XML schema that is posted on the CEPI website and the FID User Guide.

35.   Why has my file been Rejected?

- If you receive an error message as soon as you click the "Upload" button on the application's Data Upload screen, your file probably has an error in the name. Please refer to the "FID File Naming Convention" available in the FID User Guide, the File Layout or FAQs documents.
- If you clicked the "Upload" button and received a message stating that your file was being uploaded, and you found a "Rejected" status for that file when you checked the "District File Status" screen, it is likely that there is something wrong with the format of the file you submitted.

Two kinds of mistakes occur frequently. First, please check the "FID File Layout" document for guidance. Be aware that you must submit either blanks (spaces) or alphanumeric data in the fields labeled as "Optional." You may NOT use the following characters:

- Fixed-length file – illegal characters: comma, single quote, double quote, forward slash, back slash.
- Comma-separated values file – illegal characters within a segment: comma, single quote, forward slash, back slash.

Excel users: When creating .CSV files, please be aware that columns must be set as text only. Otherwise, Excel automatically places commas in numbers larger than three digits. These extra commas will cause a file formatting issue.

The FID system will not check the substance of the data, but you must include the appropriate number of spaces in a fixed-length TXT file, use the appropriate commas to separate segments in a CSV file, or use appropriate tags in an XML file. Second, FID will reject a file that has one or more blank records in it.

36.   Why is the transaction code missing in the file layout for CSV and TXT formats?

The transaction code as used in the Michigan Public School Accounting Manual Chart of Accounts denotes whether an entry is balance sheet, revenue or expenditure. The FID application accepts separate files for each of these three types. Therefore, transaction code is not used in the file layout. Rather, the FID application distinguishes the transaction type by the file name. Please refer to the naming convention specified in Q & A #2 of this section.

37.   Where should I place the negative sign in the FID files?

Place the negative sign just before the amount so that it "floats." If you are using a fixed-length file, you may fill unused positions with either spaces or zeros; it is your district's preference.

38. What is the Educational Service Provider (ESP) file used for in FID?

This file will allow public schools to report expenditure detail for services that are purchased from educational service providers. The schedule must be completed by any public school district (including public school academy) that purchases services in an amount equal to or greater than 50 percent of its general-fund current operating expenditures.

Amounts reported as purchased services from an educational service provider in the various functions must be broken down into the object(s) on which the education service provider spent the fee. EXAMPLE: The expenditure file shows $100,000 in function code 111 under purchased services. The district paid the Educational Service Provider $100,000 for those services. The supplemental schedule (ESP file) should reflect the breakdown of how those funds were used by the service provider to pay salaries, benefits, supplies, capital outlay or other for that particular function. The total dollars reported in the supplemental schedule for any given function should reflect the amount paid to the educational service provider for that function.

Management fees for certain functions may be reported as a lump-sum purchased service only when the costs incurred at the Educational Service Provider to provide the service cannot be directly attributed to an individual school district. These are often labeled indirect costs and are defined as follows: Those costs that have been incurred for common or joint purposes. These costs benefit more than one cost center and cannot be readily or specifically identified with a particular cost center without effort disproportionate to the results achieved. For those costs considered indirect, the educational service provider may charge the public school a reasonable fee for the function without reporting the breakdown of the fee on the supplemental schedule as educational service provider salaries, benefits, supplies, capital outlay, etc. When the educational service provider costs associated with these functions can be readily or specifically identified with the individual school district, the service fee should be reported on the supplemental schedule under the appropriate object code.

39. When trying to upload an XML file, I received an error message stating "no permission for district." How do I correct this?

This error indicates that your district number was not included in the XML File Schema (the definition of an XML document, which includes the XML tags and their interrelationships). If your local financial software created the XML export, check your program to ensure that the district information is included. Otherwise, you can edit the schema yourself by opening the file in Microsoft Word or a text-editor like Notepad.

Text Editor: Open the file in a text editor of your choosing. Near the top of the file will be a row beginning with the "Root" tag. In this row, locate the district code tag. The district code tag should contain your district code number within quotes. If this information is missing or incorrect, enter the appropriate district code within quotes and click "save."

Microsoft Word: Open the XML file in MS Word. Locate and right-mouse click on the District tag. Click on Attributes to open the Attributes window. Click on Code under Assigned Attributes. The Type Value box will display the current value for the district code. Input or change the district code to identify your district and click "ok."

40. **Certain financial information is tracked by districts on spreadsheets and not recorded on districts' accounting systems. Will accounts need to be created for all financial information in order to upload?**

FID will enable districts to key selected Quarterly Balance Sheet Balances and Chauffeur Expenditures. Districts may either upload or key Fixed Assets, Long-Term Liabilities, Agency Fund Receipts and Disbursements, and Amounts Received from TIFA, LDA or DDA.

41. **Our district does not use a financial software system that creates a FID export. How can we create FID-formatted files for submission?**

FID formatted files can be created without the aid of a financial software system. You will need to access Appendix A – File Layouts and Appendix B – Creating CSV FID Files in Excel from the FID User Guide. These pages will instruct you on how to use Microsoft Excel to create a spreadsheet that will produce files for your upload.

42. **The grant codes listed in the Chart of Accounts appear to be three digits, but I received an error stating that grant codes must be a minimum of four digits in length. Which is correct?**

The grant code is a four-character code. The fourth position is not printed in the manual because it has traditionally been reserved to denote the fiscal year. However, this position is not validated by the system, so users may simply fill this position with a zero or other numeric character for their own internal tracking purposes. Please do not use leading zeros to make the grant code four positions. The system will validate the first three positions of the grant code against the COA and using leading zeros will result in an "invalid grant code" error.

District File Status: Upload Errors

43. **Is a there a list that provides clarification to the errors and/or warnings I have received?**

A list of common errors and warnings along with more detailed descriptions of their meanings is located in Appendix C of the FID User Guide.

44. Do warnings need to be corrected like errors?

Warnings highlight areas of your data that appear inconsistent with the Michigan Public School Accounting Manual Chart of Accounts and the business rules that the Michigan Department of Education Office of State Aid and School Finance have set for financial data collection. These warnings will not prevent your file from being uploaded into the system.

You should check each warning to see if you may need to reconfigure your accounting system or whether you need to correct a data entry mistake. Another special case of warnings is the credit/debit verification that takes place during cross-file validation for the balance sheet, expenditure and revenue files. During the initial file upload and error check process, if your district did not roll up the amounts in these files and chose to submit additional detailed amounts, an additional cross-reference check is completed to ensure that only appropriately signed and summary balances exist once the FID completes the roll up. You should check the warnings that you received during the initial upload file validation process to determine if related warning items summarize to an inappropriate balance once they are combined.

45. I received an error stating "Total assets minus total liabilities does not equal Fund Balance." What does this error mean?

A "fund balance" is created or increased when fund revenues exceed fund expenditures for a fiscal period. Correspondingly, a fund's balance decreases when fund expenditures exceed fund revenues. The balance sheet accounts identify the assets that belong to a fund, such as cash or a grant payment receivable and what liabilities it owes, such as accounts payable to a supplier. The difference between the fund's assets and liabilities equals the "fund balance."

Viewing the Balance Sheet Report for the fund in question will provide the amount for which the account is out of balance and provide further detail to help identify where you to modify to your balance sheet file.

FUND : 11 - General Fund

Major Class	Major Class Description	Ending Balance
10	Cash Accounts	$ 600,000.00
11	Taxes Receivable	$ 200,000.00
12	Accounts Receivable	$ 100,000.00
17	Inventory	$ 100,000.00
40	Current Payables	$ -100,000.00
46	Accrued Expenditures	$ -400,000.00
47	Deferred Revenue	$ -200,000.00
74	Unreserved Fund Balance	$ -200,000.00
	Total for 11 - General Fund	**$ 100,000.00**

General Fund			
Assets		**Liabities**	
Cash Accounts	$ 600,000.00	Current Payables	$ 100,000.00
Taxes Rec.	$ 200,000.00	Accrued Expend.	$ 400,000.00
Accounts Rec.	$ 100,000.00	Deferred Revenue	$ 200,000.00
Inventory	$ 100,000.00	Total Liabilities	$ 700,000.00
Total Assets	$ 1,000,000.00	**Equity**	
		Fund Balance	$ 200,000
		Remaining $100,000?	

In the above example, the district user submitted assets (major class 1xx – 2xx) totaling $1,000,000. Liabilities (major class 4xx) totaled $700,000. The difference between the district's assets and liabilities is $300,000, which should represent the district's fund balance. However, the user reported a fund balance (major class 7xx) of $200,000. This leaves $100,000 unaccounted for in the district's General Fund.

The user will need to review the fund information to determine where the discrepancy lies, make the necessary corrections to the balance sheet file and re-upload.

46. **How does FID handle debit and credit amounts and what happens if there are exceptions? For example, will districts be able to submit an expenditure amount with a credit balance?**

For all four file types, debits should be submitted as positive amounts and credits should be submitted as negative amounts. Warning messages will be generated by the FID application when expenditures are submitted as credit amounts or when revenues are submitted as positive amounts. Once the files have been uploaded, the FID application will automatically display all balances from these files as positive amounts in the data verification screens.

District File Status: Validation Errors

47. **I received a "district wide expenditure reporting is within the allowable percentage" error. What does this mean and how do I correct it?**

This error is produced during the cross-file validation process when school-level amounts do not total at least 80 percent of the district amount for functions 118, 119, 122, 125 and 127. Only 20 percent of district amount functions should be allocated to the five-zero school code.

FID calculates the total expenditures for these functions where the building code equals "00000" and divides that amount by the total expenditures for these functions for all building codes. In the example below, 40 percent of the expenditures are not attributed a specific building.

Fund	Function	Object	School Code	Amount
11	122	1210	12345	30,000.00
11	122	1290	00000	20,000.00
11	127	1550	12345	30,000.00
11	127	1590	00000	20,000.00

In order to correct this error, users will need to review their expenditures for these functions and ensure that only 20 percent or less are attributed to the "00000" code. One means of reviewing this information is to perform a Building Level Expenditure Report in the application and setting your criteria to search from function 118 to function 127.

48. What types of validation does the application perform on the ESP file?

The FID applies two validations specific to the ESP file. The first checks at the summarized level for the expenditure file (fund, function and second position of the object code) to determine whether total purchased services were greater than or equal to 50 percent of the general fund current operating expenses. If so, the district needs to submit an ESP file.

For example, Happy Valley Academy reported $2,000,000 worth of expenditures for the previous school year as detailed in the table below. Purchased services totaled $1,750,000 or 87.5 percent of the total general fund expenses. Happy Valley would be required to submit an ESP file to detail these purchased services.

FUND	FUNC	OBJ	AMT
11	111	31	700,000
11	112	31	450,000
11	122	31	50,000
11	232	31	150,000
11	249	31	300,000
11	259	31	100,000
11	261	82	250,000

When an ESP file is required, the system then validates and the file captures an amount of expenditures that are greater than or equal to 50 percent of the general fund current operating expenses. For Happy Valley, the amount of the ESP file should approximate the reported $1,750,000 but at minimum total

$1,000,000. If the ESP file fails to meet this criteria, the district user will need to review the data in the file to ensure that the amounts are correct and that all purchase service items were captured.

49. (Updated: 2016-17)
I received a "validated for salary information" and/or "validated

for employee benefit information" warning. How can I determine where my warning occurs in the file?

When files reach the rolled-up level, one of the checks the FID application performs is to verify that salaries are tied to mandatory coverage (FICA, unemployment, etc.) and vice versa. If a salary is reported without the corresponding benefit, or vice versa, a warning is produced. The warning message in the application will identify the fund, function combination where this error occurred.

The Expenditure Report can also be used to examine these warnings. If you manually search for object code "28" (Mandatory Coverage) to object code "28", you will produce a report indicating every function tied to that object code. If you perform another search for object code "10" to object code "19" (Salaries), you will produce a report indicating every function tied to a salary. By cross walking between the two reports, you can eliminate those functions that appear on both. Any function with an amount greater than zero left over is most likely the cause of the warning.

50. **I received an outgoing transfers do not match incoming transfers error (or vice versa). How do I correct this?**

Districts that move amounts from one fund to another should show commensurate accounting transactions in the FID. For example: If the General Fund subsidizes the Athletic Fund for $10,000; there would be a general fund expenditure transaction 11-621-8110-$10,000 and an athletic fund revenue transaction 21-611-0000-($10,000).

51. **(Updated: 2016-17)**
I received a "USDA commodities reported in revenue match USDA commodities reported in expenditures" error. How do I correct this?

The system will highlight in the cross-file validation check when the revenue amount reported for U.S. Department of Agriculture (USDA) Commodities under major class 481 does not match the expenditure amount reported for USDA Commodities under grant code 781. Likewise, the system will highlight when the USDA commodities bonus amount under major class 482 does not match the expenditure amount reported under grant code 782.

For example, the records below would trigger both of the USDA errors:

Revenue	Expenditure
25-481-000-$10,000	25-297-5650-781-$11,000
25-482-000-$10,000	25-297-5650-782-$11,000

In order to clear the error, review the information submitted in the School Lunch Fund, determine the proper amount of USDA commodities, then modify and upload

the appropriate file(s). Users can verify the information submitted under the School Lunch Fund by searching for fund 25 in the Revenue and Expenditure reports in the application.

The USDA errors will prevent submission of data to the state. MDE uses these data to fulfill the School Meals Program Year-End Report requirement and in the calculation of state supplemental funding for lunch and breakfast, therefore these data must be correct prior to submission.

52. **For the Balance Sheet, our district received a red "X" during the cross-validation process that is completed on the final Update Balances/Submit screen. It appears that the cross- validation routine is checking files at the summary level. We didn't have any errors during the initial file upload and error check process for the Balance Sheet. What should we do?**

During the initial file upload and error check process, if your district did not roll up the Balance Sheet file and chose to submit additional detailed balances, an additional cross-reference check is completed to ensure that only appropriately signed and rolled-up balances exist once the FID completes the roll up. You should check the "warnings" that you received during the initial validation process to determine if related warning items summarize to an inappropriate balance once they are combined.

Reporting

53. **Nothing happens when I attempted to generate a copy of my district's Financial Summary Reports. Is something wrong with the application?**

The Financial Summary Reports are displayed in a pop-up window. If you have a pop-up blocker installed and active when you click OK, the reports may not be displayed. Try disabling your pop-up blocker and try running the report again. Please refer to the Help section of your browser for information regarding pop-up blocker control options.

54. **I receive the message "no records meet selection criteria" when I try to produce a report for my FID files. All of my files have been successfully uploaded, how do I create a report?**

The reporting feature of the application operates at the summary level. Please follow the directions in the Reporting section of the FID User Guide to manually enter your search criteria.

55. **What is the Instructional Expenditures Report?**

The Instructional Expenditures Report provides valuable data quality information comparing the district's financial submission to student and staffing data previously

submitted at the building level. The report also provides a preview of the district's average teacher salary calculation.

56. Where can I preview what my district's calculated average teacher salary will be as published in Bulletin 1011?

The FID application displays a district's calculated average teacher salary, as it will appear in the Bulletin 1011 report, as an informational item on the Cross-File Validation report. This calculation is based upon the district's current financial submission and the previous fall Registry of Educational Personnel (REP) submission.

The Instructional Expenditures Report (IER) also provides authorized users with a preview of the district's average teacher calculation as it will appear in the Bulletin 1011 report. The IER contains both district and building levels. The top line of the report is the district-level data. The average teacher calculation on the district line is the value that will appear in the bulletin.

While the IER has provided this calculation for multiple collections, it was added to the File Status screen as further insurance that district personnel were alert to how the average teacher salary was being calculated. The average teacher salary is a high profile statistic often used by school boards, unions and the Legislature as part of making important policy decisions.

57. What are the Budget Transparency Reports?

The 2009-2010 School Aid Act (PA 121 of 2009) contained language requiring districts to use FID data to post to their district's website a summary of expenditures, for the most recent fiscal year available, expressed in two pie charts: personnel and operating expenditures.

The Budget Transparency Reports allow you to preview your expenditures in this format before final FID submission. The report templates were developed with input from the House and Senate Fiscal agencies, the State Budget Office, CEPI and representatives from the Michigan School Business Officials.

Once your district's submission is completed, along with any subsequent revisions, you can run the budget transparency reports, save locally and then post these reports to your website.

58. Is the School Meals Program Year-End Report a separate report that users will need to enter via the FID prior to the November deadline for FID submission?

As indicated in a June 10, 2010, MDE communication, the School Meals Program Year-End Report was eliminated. The MDE relies exclusively on a district's FID submission to fulfill this requirement in order to reduce the reporting burden for districts and to calculate the State Supplemental Lunch (31d) and Breakfast (31f) payments.

Business managers should work with their food service personnel to ensure that the appropriate revenue suffix and expenditure grant code detail is contained in your district's FID submission. MDE will then query these codes for its reporting purposes and calculation purposes. If you have questions related to the calculation of your school district's state supplemental funding for lunch and breakfast, please call 517-373-8642 or email MDE-FMFD@michigan.gov.

59. Is there a report that provides more detail on the status of my district's school meal data?

A summary of a district's school meal data is available through the Financial Summaries Report section of the application. This report provides a summary of the financial data submitted in FID for the School Lunch Fund (25) but also includes indirect, meal counts and cost per meal information as provided by the Michigan Department of Education.

Submission

60. What conditions are required for the "Submit to CEPI" button to be enabled?

Districts must ensure the following are true before the submit button is activated:

☐ All files have been Accepted (i.e., free of upload errors)

☐ All Calculated Fund Balances match Uploaded Fund Balances

☐ Sum of Revenues or Expenditures are not equal to zero

☐ Rolled-up balances in the Balance Sheet file for a Fund/Major Class are all Debits for the assets, and Credits for the liabilities

☐ Rolled-up balances in the Revenue file for a Fund/Major Class are all Credits

☐ Rolled-up balances in the Expenditure file for a Fund/Function/Object are all Debits

☐ Education Service Provider requirement has validated and a file submitted, if applicable

☐ District-wide reporting, salary and employment benefit information is validated.

61. Should districts keep a copy of FID files that were successfully submitted to CEPI?

Yes, districts should maintain copies of their submitted FID files for at least one year. The FID is not designed to provide districts with copies of the files they

uploaded. Should corrections be required after the submission period, it would be beneficial for the district to have its original files to work from.

62. Where can I find the FID User Guide, FID Record Layout and other support materials?

All related user support materials are available for download from the FID web page (http://www.michigan.gov/cepi/0,4546,7-113-986_10484---,00.html).

63. I have questions about the application. I have consulted the FID User Guide and the FID FAQs. What do I do next?

Please send an email message to CEPI@michigan.gov. Note the CEPI application you are using and the specific question about or difficulty with the application. Include your full name, district code, district name, and complete telephone number with area code and extension.